



## FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463

RQ-5

Eugene H. Dioguardi, Treasurer  
Consol, Inc., Coal Group PAC  
1800 Washington Road  
Pittsburg, PA 15241

JUL 22 1994

Identification Number: C00279331

Reference: May Monthly Report (4/1/94-4/30/94)

Dear Mr. Dioguardi:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-2 U.S.C. §434(b)(3) requires itemization of contributions from individuals and persons other than political committees, where the aggregate total from the contributor exceeds \$200 in a calendar year. In addition, 11 CFR §104.3(a)(2)(i)(B) requires a committee to report the total amount of unitemized contributions (see Line 11(a)(ii) of the Detailed Summary Page). If a committee wishes to disclose contributions regardless of the amount contributed, the committee must separate (on separate receipt schedules) those contributors requiring itemization from those who are not required to be itemized. 11 CFR §104.3(a)(4)(i) For future filings, please submit your reports in this order.

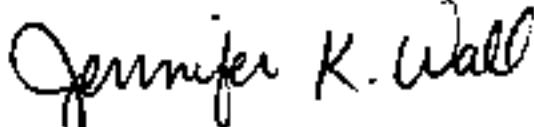
-For future filings, please note that your committee need only file the pages on which you have itemized activity. Schedules with no activity may be omitted.

-For future reporting, please be advised that only contributions to federal candidates and political committees should be itemized on a separate Schedule B supporting Line 23 of the Detailed Summary Page. Contributions to non-federal candidates and committees should be itemized on Schedule B supporting Line 29.

-Schedule A supporting Line 11(a)(i) of your report discloses contributions received through what appears to be a payroll deduction plan. Please amend your report to disclose the frequency of and amount deducted per pay period. 11 CFR §104.8(b) Please refer to the enclosed sample of properly reported payroll deductions.

Any amendment or clarification should be filed with the Federal Election Commission. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530. My local number is (202) 219-3580.

Sincerely,



Jennifer K. Wall  
Reports Analyst  
Reports Analysis Division

## PAYROLL DEDUCTIONS

SCHEDULE A ITEMIZED RECEIPTS		ITEMIZED RECEIPTS	
<p><b>Itemized contributions from individuals.</b>            Contributions made from your payroll and Supplements may not be paid or used by any donor for the purpose of making contributions or for commerce purposes other than using the right and means of any political committee to solicit contributions from such individuals.</p>			
<p><b>NAME OF COMMITTEE OR PAC</b>  <b>National Organization PAC 000000001</b></p>			
<p>A. For Name, Mailing Address and/or Name            Anne Sullivan            21 18th Street            City, State ZIP</p>		<p>Name &amp; Position            National            Organization, Inc.            Director</p>	<p>Date Month            Jan 1994</p> <p>Amount of Payroll            Deduction</p> <p>\$30.00</p>
<p>Access For            Other employee</p>		<p>Branch Manager            Manager of Department</p>	<p>(\$30.00)            biweekly)</p>
<p>B. For Name, Mailing Address and ZIP Code            Rodney Jones            581 Hauberry Road            City, State ZIP</p>		<p>Name &amp; Position            National            Organization, Inc.            Director</p>	<p>Date Month            Mar 1994</p> <p>Amount of Payroll            Deduction</p> <p>\$120.00</p>
<p>Access For            Other employee</p>		<p>Vice President            Manager of Sales</p>	<p>(\$20.00)            biweekly)</p>

Itemize payroll deductions only after they have exceeded \$200 per calendar year from an individual.

### Payroll Deductions

Once an individual's deductions aggregate over \$200 in a calendar year, report the total amount deducted from the donor's paychecks during the reporting period on Schedule A. In parentheses indicate the amount that was deducted each pay period. Instead of stating a specific date of receipt, write "payroll deduction" under "Date." The other itemized information, including the year-to-date total, must be completed for each donor. 104.8(b).

**EXAMPLE:** During an election year, a corporate manager authorizes her employer to deduct \$15 per pay period (each pay period is two weeks) for the company's SSF. The SSF, which files FEC reports on a quarterly schedule, includes the manager's first-quarter contributions (\$90 for six pay periods) as "unitemized contributions" on Line 11(a)(ii) in the April quarterly report.

By June 30 (the closing date for the July quarterly report), 13 pay periods have passed, and the manager's aggregate contributions are \$195—still below the \$200 itemization threshold. The manager's second-quarter contributions again are included in "unitemized contributions" in the July report.

By September 30 (the closing date for the October quarterly report), 19 pay periods have passed, and the manager's contributions reach \$285. Now the committee itemizes the total contributions received from the manager during the third quarter (\$90), providing the year-to-date total in the appropriate space. (See Item A in the illustration above.)

# CAMPAIN GUIDE



FOR CORPORATIONS  
AND LABOR  
ORGANIZATIONS

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